

INSTRUCTIONS

WHO MUST FILE. Every retailer who filed a combined sales tax return during the reporting period July 1, 2005, through June 30, 2006, should complete this schedule for the purpose of determining whether any of the locations had less than \$50,000 in taxable sales of tangible personal property. **It is not necessary to complete the schedule for a location that had \$50,000 or more in taxable sales of tangible personal property during this period.**

LINE 8. Enter your total taxable sales of the following services: Building cleaning and maintenance services; pest control services; security and detective services; motor vehicle washing and waxing; motor vehicle towing; motor vehicle painting; computer software training; animal specialty services; recreational vehicle (RV) park services; repair, maintenance, installation or application labor; and certain construction services.

WHEN AND WHERE TO FILE. This schedule must be attached to Form 94 if there are any locations where the amount calculated in Column 9 is less than \$50,000.